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July 11, 2000

Arizona Corporation Commission

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VIA HAND-DELIVERY

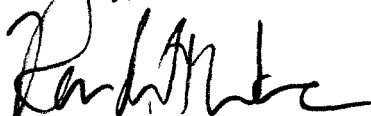
Docket Control
Arizona Corporation Commission
1200 W. Washington Street
Phoenix, Arizona 85007-2996

Re: Responses to Sufficiency Review
Docket No. T-03887A-00-0386

Dear Docket Control:

Enclosed for filing is an original and 10 copies of our letter dated July 6, 2000, which responds to Utility Division Staff's sufficiency review. Please do not hesitate to call if you have any questions.

Sincerely,



Randall H. Warner
For the Firm

Enclosures

cc: Marta Kalleberg, Arizona Corporation Commission
Stephen Rowell, ALLTEL Communications, Inc.
J.T. Meister, ALLTEL Communications, Inc.

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July 6, 2000

VIA FIRST-CLASS MAIL

Ms. Marta Kalleberg
Utilities Division
Arizona Corporation Commission
1200 W. Washington Street
Phoenix, Arizona 85007-2996

Re: Responses to Sufficiency Review
Docket No. T-03887A-00-0386

Dear Ms. Kalleberg:

Thank you for your June 9, 2000 letter regarding the application of ALLTEL Communications, Inc. ("ALLTEL") for a certificate of convenience and necessity. The company has asked that we respond to your letter. The following responds to each of the five items in your letter.

1. ALLTEL has submitted a legal notice to the Arizona Republic to be published the week of July 4, 2000. Upon publication, ALLTEL will submit the appropriate affidavit of publication.
2. Yes.
3. Customers will not be required to make advances, prepayments or deposits, with one exception. The Company will offer prepaid calling cards. No customer will be required to purchase a prepaid calling card as part of some other service, and persons who purchase prepaid calling cards will not be required to "pic" ALLTEL as their long-distance provider.
4. ALLTEL's customer service phone number is 1-888-ALLTEL (1-888-925-5835).
5. Enclosed are non-confidential financial statements for ALLTEL Communications, Inc.

ROSHKA HEYMAN & DEWULF

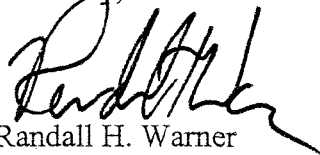
Ms. Kalleberg

July 6, 2000

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Thank you for your attention to this matter. If you have any further questions, please do not hesitate to call me.

Sincerely,

A handwritten signature in dark ink, appearing to read "Randall H. Warner", written over a horizontal line.

Randall H. Warner
For the Firm

Enclosures

cc: Stephen Rowell, ALLTEL Communications, Inc.
J.T. Meister, ALLTEL Communications, Inc.

ALLTEL Communications, Inc. - Long Distance
Consolidated Statement of Income

(Thousands)
For the Twelve Months Ending December 31, 1999

Consolidated 978 ACI - Long Distance	YTD 1999	YTD 1998	Curr YTD - Prior YTD
REVENUES			
Service Revenues	154,934	103,161	51,773
Equipment & Installation Revenue	0	0	0
TOTAL REVENUES	154,934	103,161	51,773
EXPENSES:			
Net Equipment Margin	21	137	-116
Systems/Network	90,357	64,970	25,387
Depreciation & Amortization	306	537	-231
Customer Service	2,476	2,685	-189
Sales and Marketing	9,477	8,129	1,348
Bad Debt Expense	7,144	5,993	1,151
Business Taxes	380	63	317
General and Administrative	12,571	9,254	3,317
Total Service Expense	122,732	91,748	30,984
CONTRIBUTION MARGIN	32,202	11,413	20,789
Allocations-Systems/Network	713	130	583
Allocations-Depreciation/Amt	0	0	0
Allocations-Customer Service	2,494	1,088	1,406
Allocations-Selling & Marketing	2,190	1,349	841
Allocations-General & Admin.	5,990	3,211	2,779
Total Allocations	11,387	5,778	5,609
OPERATING EXPENSE	134,119	97,528	36,593
OPERATING MARGIN	20,815	5,635	15,180
Other Income (Expense)	218	140	78
Royalty Expense	0	0	0
Interest During Construction	0	0	0
INCOME BEFORE INTEREST AND TAXES	21,033	5,775	15,258
Intercompany Interest Exp.	1,052	-5	1,057
Interest Expense	-3	654	-657
		0	
INCOME (LOSS) BEFORE TAXES	19,984	5,126	14,858
State & Local Income Taxes	1,242	614	628
Federal Income Taxes	6,634	1,593	5,041
		0	
ORDINARY INCOME (LOSS)	12,108	2,919	9,189
OTHER CHARGES (CREDITS)	0	0	0
NET INCOME (LOSS)	12,108	2,919	9,189

83500
PRELIM
9020ALLTEL Corporation
Consolidated
Balance Sheet
(Thousands)
As of December 31, 19997
01/10/00
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978 ACI - Long Distance

	December 1999	November 1999	December 1998	CHANGE THIS MONTH	CHANGE THIS YEAR
ASSETS					
CURRENT ASSETS					
Cash	252	<595>	3,556	847	<3,304>
Current Investments	0	0	0	0	0
Accounts Receivable	10,053	8,577	8,925	1,476	1,128
Customers	9,907	8,646	4,619	1,261	5,208
Unbilled Receivables	<2,798>	<2,829>	<1,454>	31	<1,344>
Reserve for Doubtful Accts	43	43	0	0	43
Miscellaneous Receivables					
Total Receivables	17,205	14,437	12,090	2,768	3,115
Prepaids	111	113	0	<2>	111
Inventory	0	0	2,491	0	<2,491>
Directorates in Process	0	0	0	0	0
Materials	0	0	0	0	0
Other Current Assets	19	19	18	0	1
TOTAL CURRENT ASSETS	17,587	15,974	18,155	3,613	<568>
Plant and Equipment					
System Equipment	1,437	1,437	2,951	0	<1,514>
Non-System Equipment	506	506	3,109	0	<2,603>
Total Equipment in Service	1,943	1,943	6,060	0	<4,117>
Under Construction	46	27	98	19	<52>
Total Plant and Equipment	1,989	1,970	6,158	19	<4,169>
Accumulated Depreciation	<1,269>	<1,246>	<3,602>	<23>	2,353
Net Plant and Equipment	720	724	2,556	<4>	<1,836>
Software, Net	0	0	0	0	0
Investment in Affiliates	0	0	0	0	0
Limited Investments, Net	0	0	0	0	0
Unbilled Long Term Receivable	0	0	0	0	0
Unamortized Debt Issuance Expense	0	0	0	0	0
Deferred Charges, Net	1,618	1,701	3,089	<83>	<1,471>
Miscellaneous Long Term Assets	0	0	0	0	0
Intangibles	0	0	0	0	0
TOTAL ASSETS	19,925	16,599	23,800	3,526	<3,875>

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9020ALLTEL Corporation
Consolidated
Balance Sheet
(Thousands)
As of December 31, 199901/10/00
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978 ACI - Long Distance

	December 1999	November 1999	December 1998	CHANGE THIS MONTH	CHANGE THIS YEAR
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LIABILITIES & CAPITAL

CURRENT LIABILITIES

Accounts Payable	20,119	18,731	3,562	1,388	16,557
Affiliates Payable	<10,855>	<6,593>	18,169	<4,262>	<29,024>
Advance to Parent	<1,650>	<5,732>	3,316	4,082	<4,986>
Accrued Compensation/Taxes	206	98	0	106	204
Accrued Taxes Other than Income	699	645	992	54	<293>
Accrued Taxes Payable	6,056	5,302	1,187	754	4,869
Current Maturities LT Debt	0	0	0	0	0
Accrued Interest Payable	0	0	1,000	0	<1,000>
Accrued Dividends Payable	0	0	<182>	100	1,292
Advance Bill & Cust Deposit	1,110	1,010	9	100	21
Other Current Liabilities	30	<70>	9	100	0

TOTAL CURRENT LIABILITIES

	15,713	13,391	28,073	2,322	<12,360>
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Long Term Debt	0	0	0	0	0
Long Term Deferred Revenue	0	0	0	0	0
Deferred Income Taxes	<64>	<66>	<33>	2	<33>
Unamortized IT	0	0	0	0	0
Other Long Term Liabilities	36	36	1,127	0	<1,091>
Minority Interest	0	0	0	0	0

TOTAL LIABILITIES

	15,685	13,361	29,167	2,324	<13,482>
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STOCKHOLDER EQUITY

Common Stock	10	10	10	0	0
Paid in Capital	3,449	3,449	3,449	0	0
Unrealized Holding Gain/(Loss)	0	0	0	0	0
Retained Earnings	781	<421>	<8,826>	1,202	9,607

TOTAL STOCKHOLDERS EQUITY

TOTAL LIABILITIES & EQUITY

	4,240	3,038	<5,367>	1,202	9,607
	19,925	16,399	23,800	3,526	<3,875>

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9020

Consolidated
978 ACI - Long Distance

ALLTEL Corporation
Consolidated
Balance Sheet
(Thousands)
As of December 31, 1999

01/10/00
18:24:54

	December 1999	November 1999	December 1998	CHANGE THIS MONTH	CHANGE THIS YEAR
Balancing Amount	1	0	0	1	1